



State of Idaho

Legislative Services Office

Management Report

A communication to the Joint Finance-Appropriations Committee

IDAHO BOARD OF VETERINARY MEDICINE

FY 2006, 2007, and 2008

Report IC43508
Date Issued: July 24, 2009

Serving Idaho's Citizen Legislature



Don H. Berg, Manager

Idaho Legislative Services Office
Legislative Audits Division

**IDAHO BOARD OF
VETERINARY MEDICINE**

SUMMARY

PURPOSE OF MANAGEMENT REVIEW

We conducted a management review of the Idaho Board of Veterinary Medicine covering the fiscal years ended June 30, 2006, 2007, and 2008. Our review covered general administrative procedures and accounting controls to determine that activities are properly recorded and reported.

The intent of this review was not to express an opinion, but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

CONCLUSION

We did not identify any significant conditions or weaknesses in the general administrative and accounting controls of the office.

FINDINGS AND RECOMMENDATIONS

There are no findings and recommendations in this report or in the prior report.

AGENCY RESPONSE

The Board has reviewed the report and is agreement with its contents.

FINANCIAL INFORMATION

The following financial data is for informational purposes only.

IDAHO BOARD OF VETERINARY MEDICINE – FISCAL YEAR 2008

Beginning Fund Balance	\$190,951
Licenses and Fees	151,612
Other Receipts	<u>11,539</u>
Total Receipts	<u>\$163,151</u>
Personnel	\$89,860
Operating	84,575
Capital Outlay	<u>2,184</u>
Total Expenditures	<u>\$176,619</u>
Ending Fund Balance	<u>\$177,483</u>

This report is intended solely for the information and use of the State of Idaho and the Idaho Board of Veterinary Medicine and is not intended to be used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the executive director, Karen Ewing, and her staff.

ASSIGNED STAFF

Chris Farnsworth, CPA, Managing Auditor

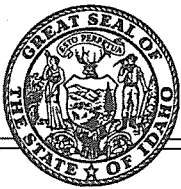
Shannon Thomas, Staff Auditor

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AGENCY RESPONSE



STATE OF IDAHO

BOARD OF VETERINARY MEDICINE

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July 10, 2009

Chris Farnsworth, CPA
Legislative Services Office, Managing Auditor
Legislative Audits Division
PO Box 83720
Boise, Idaho 83720-0054

Dear Mr. Farnsworth:

The members of the State of Idaho Board of Veterinary Medicine have received and reviewed the draft copy of the Board of Veterinary Medicine's FY 2006, 2007 and 2008 Management Report on Internal Control. The members of the Board have accepted the Report and wish to compliment Shannon Thomas on the professionalism he showed while conducting his audit duties. The Board also greatly appreciated the input you provided.

Shannon made some excellent suggestions regarding how the Board might improve some of its internal procedures, and these suggestions were immediately implemented.

If you need additional information, please contact Karen Ewing at the Board office at (208) 332-8588.

Sincerely,

A handwritten signature in cursive script that reads "Jennifer M. Card VMD".

Jennifer M. Card, VMD
President
Idaho State Board of Veterinary Medicine

C: Board members



APPENDIX

HISTORY

The Idaho State Legislature created the self-governing State Board of Veterinary Medical Examiners in 1913 to regulate the practice of veterinary medicine. The Board was under the Bureau of Occupational Licenses until July 1, 1983. On that date, the Board became independent, and all money was deposited in the Veterinary Medicine Account. (Idaho Code, Section 54-2121.)

The Board currently licenses approximately 1143 veterinarians, 206 veterinary technicians, 56 euthanasia technicians, and 19 euthanasia agencies.

STATUTORY AUTHORITY

Authority for the establishment and operation of the State Board of Veterinary Medicine is contained in Idaho Code, Title 54, Sections 54-2101 through 54-2120.

PURPOSE

The purpose of the Board is to promote public health, safety, and welfare by safeguarding the people of the State of Idaho against incompetent, dishonest, or unprincipled practitioners of veterinary medicine. The right to practice veterinary medicine is a privilege conferred by the legislature to persons possessing the necessary personal and professional qualifications. The Board is to prescribe and enforce suitable rules to effectively supervise the practice of veterinary medicine.

ORGANIZATION

The Board consists of six members appointed by the Governor. Five members are veterinarians who serve staggered four-year terms, and one additional year as a liaison officer. The sixth member is a public member who serves a three-year term. Each year, a president and secretary are elected to serve one-year terms. The Board meets at least annually and has other special meetings as called by the president.

The Board is assisted by an executive director and a part-time technical records specialist. The office is located in the Department of Agriculture Building at 2270 Old Penitentiary Road in Boise.

FUNDING

The Board is financed by various fees and permits.